

**AUDIT COMMITTEE
CONFLICT OF INTEREST CODE**

**APPENDIX A
DESIGNATED POSITIONS, DUTIES AND CATEGORIES**

Audit Committee Members

Category 1

Specified in City Charter Section 39.1. Provide oversight responsibility regarding City's auditing, internal controls and any other financial or business practices required of the Committee by Charter; direct and review work of City Auditor; recommend and monitor retention of City's outside audit firm; other duties as specified by ordinance.

Consultant

The City Auditor shall determine in writing whether a consultant to the Audit Committee shall be required to disclose economic interests in one or more categories listed on Appendix B. The City Auditor may determine that a particular consultant, although a "designated position," is hired to perform a range of duties that is limited in scope and thus will be required to disclose economic interests in fewer than all categories. The City Auditor's written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of the consultant's disclosure requirements. The City Auditor's determination is a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code.

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**APPENDIX B
DISCLOSURE CATEGORIES**

As used in this Appendix, The City of San Diego includes all entities for which the Office of the City Auditor provides auditing-related services.

CATEGORY 1:

1. All reportable income, investments and business positions in any firm or entity that provides auditing, accounting, or related consulting services.
2. All reportable investments and business positions in any firm or entity that supplies goods or services to The City of San Diego, that is an adverse party to The City of San Diego in a legal proceeding, or is granted authority by The City of San Diego to use City facilities.
3. All reportable interests in real property owned or used by any person that supplies goods or services to The City of San Diego, that is a tenant of The City of San Diego, that is an adverse party to The City of San Diego in a legal proceeding, or is granted authority by The City of San Diego to use City facilities.
4. All reportable income, including any gifts of \$50 or more, from any person that supplies goods or services to The City of San Diego, that is a tenant of The City of San Diego, that is an adverse party to The City of San Diego in a legal proceeding, or is granted authority by The City of San Diego to use City facilities.